

Amend Ac 302.02 (a) (4), effective 1/1/12 (document #10054), to read as follows:

(4) Applicants for certification on or after July 1, 2014, shall have at least a baccalaureate degree that includes at least 120 hours pursuant to **Ac** 302.02 (f) from an educational institution accredited pursuant to Ac 302.02 (b), and an additional 30 semester hours of education which shall meet the criteria in Ac 302.02. The total required semester hours of education shall consist of not less than 30 hours in accounting and 24 hours in business courses accredited pursuant to **Ac** 302.02(b).

Amend Ac 304.03 (a) (4), effective 1/1/12 (document #10054), to read as follows:

(4) Applicants for certification by reciprocity on or after July 1, 2014, shall have at least a baccalaureate degree that includes at least 120 hours pursuant to **Ac** 302.02 (f) from an educational institution accredited pursuant to Ac 302.02 (b), and an additional 30 semester hours of education which shall meet the criteria in Ac 302.02. The total required semester hours of education shall consist of not less than 30 hours in accounting and 24 hours in business courses accredited pursuant to **Ac** 302.02(b).